

March 3, 1937

Mr. Glenn Copple  
County Attorney  
Yuma County  
Yuma, Arizona

Attention: Mr. A. J. Eddy

Dear Sir:

Your letter relative to the publication of notices of application for tax deed by the State of Arizona on certain properties sold for taxes is answered herewith.

It is the opinion of this office that the County Treasurer must publish a separate notice of application for tax deeds on each parcel of property sold for taxes, with the exception that where several tracts of property are owned or assessed to the same individual, these may be included in one notice.

The above opinion is based upon the following grounds: While the statute, paragraphs 49 and 50, chapter 103 of the 1931 Session Laws does not prohibit the County Treasurer from uniting two or more tracts in one notice, we believe the purpose of the statute was to bring home to the owner by direct notice, the fact that his land had been sold and that a last opportunity to redeem was now offered him.

The effect of embracing several different tracts owned by different parties in one notice was before the Supreme Court of the State of Iowa in the case of White vs. Smith, 25 N. W. 115 and it was there said "The statute provides that the notice shall be given by the 'lawful holder of the certificate of purchase.' It evidently contemplates that a notice shall be given by the holder of each certificate of purchase. A fair construction of the statute requires that a separate notice should be given to the person in possession of or to whom each tract of land was taxed. It is required, we think, that the holder of each certificate of purchase must give a notice which describes only the land therein referred to, and states the other

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(2)

March 3, 1937

statutory requisites. The notice in this case may be well designated as a 'blanket notice', and such a notice is unknown to the law. A person is not and should not be required to look over 15 or more descriptions of land to see if any is described in which he is interested, nor should he be required to look over as many names in a published notice to see whether such notice is directed to him. The notice is insufficient."

The Supreme Court of Nebraska follows this case in the case of Ambler vs. Patterson, 114 N. W. 781, in which the court said: "We fully concur in this reason and believe that each owner is entitled to a separate notice directed to him alone, describing his own land alone, and what the Iowa court terms a 'blanket notice' is not sufficient."

Where one person is the owner of several tracts these may be grouped together in one notice. The Supreme Court of the State of North Dakota in the case of Davidson vs. Kepner, reported in 163 N. W. at page 831, held as follows: "It is not essential that separate notice be given to an owner of various tracts, but it is essential that the notice shall contain the necessary information to enable him to exercise his right of redemption with respect to any tract he might desire to redeem."

See also the cases of Jackson vs. Mason, 106 N. W. 1112, and Sanborn Co. vs. Johnson, 111 N. W. 1091.

I also refer you to 61 Corpus Juris, at page 1265, paragraph 1735.

Trusting that the above fully answers your inquiry contained in your letter of February 18th, 1937, I beg to remain,

Yours very truly,

JOE CONWAY  
Attorney General

J. M. JOHNSON  
Assistant Attorney General

E. G. FRAZIER  
Special Assistant Attorney General